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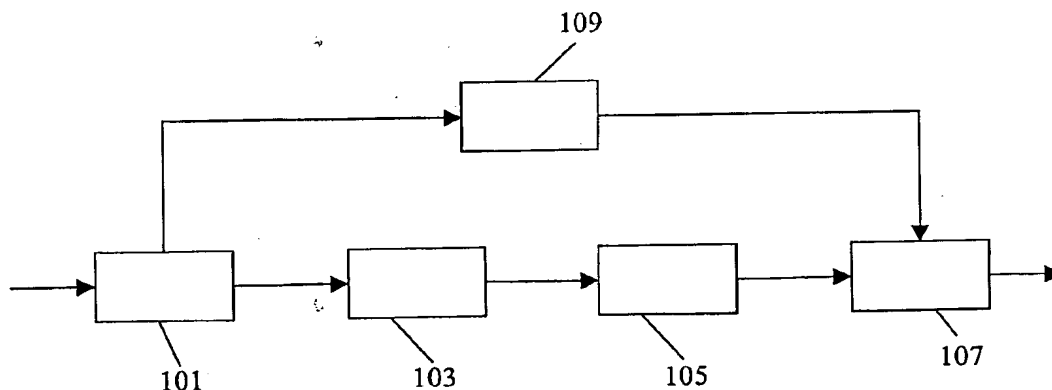
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(54) Title: A TRANSCODER AND METHOD OF TRANSCODING THEREFORE



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(57) Abstract: A transcoder comprises a receiver (101) which receives input data representing an encoded signal and comprising first encoding data and first parametric extension data. The encoded data is fed to a decoder (103). The output of the decoder (103) is fed to an encoder (105) which generates second encoded data according to a different encoding protocol or with different encoding parameters. The first parametric extension data is fed to an extension data processor (109) which generates second parametric extension data directly from the first parametric extension data. The second encoded data and the second parametric extension data is combined in an output processor (107) to generate a transcoded signal comprising separately determined parametric extension data. The parametric extension data may be Spectral Band Replication (SBR) or Parametric Stereo (PS) extension data for an audio bitstream. Improved quality and reduced complexity is achieved by the separate transcoding of the parametric extension data.

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